

CERTIFIED DEFENSE FINANCIAL MANAGER TEST

What You Need to Know

by Colonel Maryetta D. Pesola

Last quarter I gave you a short introduction to the Defense Financial Management Certification (DFMC) program (renamed the Certified Defense Financial Manager—CDFM) and the training developed to help prepare for the certification test. This quarter I want to spend more time on the test for certification and update you on training.

For several weeks last year members from each Service and different functional areas got together with Public Law and Department of Defense (DoD) guidance to develop questions for the certification test. Of course the first thing that had to be decided was what kind of questions and what areas were to be included for testing. The questions, once selected, were sent to an expert to insure they met the requirements of a good question. As a result of all this work, three modules, with 80 questions each, were developed. To help the individual study for the test, a percentage was identified to indicate how many questions are in each area as indicated below.

Module 1	Resource Management Environment		
	Government Resource Management Environment	15%	
	Defense Resource Management Environment	40%	
	Manpower/Personnel Management	15%	
	Fiscal Law	15%	
	Management/Internal Control	15%	
		TOTAL	100%
Module 2	Accounting and Finance		
	Fiscal Law	15%	
	Accounting	35%	
	Finance	35%	
	Auditing	15%	
		TOTAL	100%
Module 3	Budget and Cost Analysis		
	Fiscal Law	10%	
	Planning, Programming, and Budget	60%	
	Cost and Economic Analysis	20%	
	Business Management Process Improvement	10%	
		TOTAL	100%

The number of questions for Defense Resource Management Environment can be easily determined by multiplying 40% times 80 questions equals 32 questions. This should help you to determine where you might place your emphasis while studying for the exam. The American Society of American Comptrollers (<http://www.asmonline.org>) Web Site is a source of additional information for examination preparation. Not only does this site tell you where to go to get information, but in some cases you can just click to bring the information up on the computer screen.

The first beta testing started in December and continued into January. The beta test was successful in that it identified some test areas that needed to be improved upon. The final results have yet to come out but

comments from the field have ranged from it was a very easy test to cost and budgeting were really hard. The second comment I received was that it was a long test—six hours just to do the three modules and that didn't include the time to read the directions on what you had to do to take the test. This enforces ASMCs advice to take one module at a time. The second set of beta tests started in February based on the training given to personnel in the January classes. Testing at the Sylvan Technology Center is still on track and will start 1 May. Below is an example of questions that you might find on the test:

1. The primary measure of Government/DoD spending is called:
 - a. an outlay
 - b. an appropriation
 - c. an obligation
 - d. a commitment
2. Invitational travel orders are appropriate for travel by all of the following individuals except:
 - a. an individual employed by the private sector
 - b. an individual who is authorized a pre-employment interview
 - c. a non-appropriated fund official employee traveling on non-appropriated fund business
 - d. a person employed intermittently by the government as a consultant or expert.
3. Official Representation Funds can be used to procure Service related mementos for presentation to:
 - a. senior military officers on their retirement
 - b. visiting non-DoD dignitaries
 - c. any DoD civilian in recognition of performance
 - d. the spouse of a deceased Service member

Enhanced Defense Financial Management (EDFM) training started in January and will go through July this year. This five-day course is extremely challenging. There is a lot of material that is covered and if you are not familiar with some of it, you may get lost. Likewise, because there is so much material and people with all kinds of different backgrounds attend these courses, there is not much time to provide detailed explanation at the training site. The EDFM course is not like the Becker preparation course for the Certified Public Accountant examination. You must remember that the Becker course is approximately a six-month course with a lot of additional work on the student's part to ensure the person passes the certification test. The EDFM training course is intended to review financial information and can help prepare you for the certification test but, depending on your background, you will have to spend some additional time preparing for the test.

Now I know some of you are wondering about the answers to the three questions above. The answers are: b, c, b. If you would like to see more examples of questions, go to the ASMC Web Site.



About the Author



Colonel Maryetta D. Pesola is the Principal Assistant for Finance, SAF/FMP. She has a BS from Ohio State University in Business Administration and a MS in Information Management from the State University of New York, Binghamton. Her active duty experience includes audit, cost analysis, and comptroller. Col Pesola was the Comptroller at Pope AFB NC and Osan AB KS. She is a member of the American Society of Military Comptrollers.